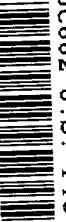


08/01/01  
JC682 U.S. PTO  


08-02-01  
COOPER & DUNHAM LLP  
1185 Avenue of the Americas, New York, NY 10036  
(212) 278-0400

Date: August 1, 2001  
Atty Docket No. 7217/65186

TO THE ASSISTANT COMMISSIONER FOR PATENTS  
Washington, D.C. 20231

Sir:

With reference to the filing in the United States Patent and Trademark Office of an application for patent in the name(s) of:

Kazunobu Kubota

entitled: APPARATUS FOR AND METHOD OF PROCESSING AUDIO SIGNAL

Small entity status under 37 CFR 1.9(f) is claimed and the amounts shown in parentheses below have been employed.

The following are enclosed:

Specification

23 Claims(s) (including 7 independent claim(s))

Preliminary Amendment

unsigned Oath or Declaration, Power of Attorney & Petition

6 Sheet(s) of Drawings

Our check for \$1,084.00 calculated as follows:

Basic Fee of \$710 (\$355) ..... \$ 710.00

3 Total Claims in excess of 20 at \$18 (\$9) ..... \$54.00

4 Ind. Claims in excess of 3 at \$80 (\$40) ..... \$320.00

  Fee of \$270 (\$135) for Mult. Dep. Claim ..... \$0.00

Total Filing Fee ..... \$ 1,084.00

Assignment Recording Fee of \$40 ..... \$0.00

Certified copy of each of the following to substantiate the claim for priority:

<u>Application No.</u>	<u>Filing Date</u>	<u>Country</u>
P2000-235926	August 3, 2000	Japan

08/01/01  
JC682 U.S. PTO  


X Please charge any additional fees required for the filing of this application and any other fees required during the pendency of this application or credit any overpayment to Deposit Account No. 03-3125. A duplicate copy of this letter is enclosed.

Respectfully submitted,

COOPER & DUNHAM LLP

By: Jay H. Maioli  
Jay H. Maioli  
Reg. No. 27,213

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

"Express Mail" Mailing Label No. EL903545240US

Date of Deposit: August 1, 2001

I hereby certify that this Application is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and addressed to the Commissioner of Patents and Trademarks, Box Patent Applications, Washington, D.C. 20231



Applicant :Kazunobu Kubota  
7217/65186

Title :APPARATUS FOR AND METHOD OF  
PROCESSING AUDIO SIGNAL

JAY H. MAIOLI  
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